IN THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE

I.R.A. DOCKET ROOM

UNITED CITIES GAS COMPANY,
a Division of ATMOS ENERGY
CORPORATION INCENTIVE
PLAN (IPA) AUDIT

UNITED CITIES GAS COMPANY,
a Division of ATMOS ENERGY
CORPORATION INCENTIVE
ADIVISION OF ATMOS ENERGY
CORPORATION, PETITION TO
AMEND THE PERFORMANCE
BASED RATEMAKING
MECHANISM RIDER

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THIRD SUPPLEMENTAL RESPONSE OF ATMOS ENERGY CORPORATION TO THE ATTORNEY GENERAL'S WRITTEN DISCOVERY

Atmos Energy Corporation ("Atmos" or "the Company") provides this Third Supplemental Response to the Written Discovery served by the Tennessee Office of the Attorney General, Consumer Advocate and Protection Division ("CAPD").

I. REQUESTS TO PRODUCE

5. Provide copies of emails, notes, reports, or studies which are authored before January 31, 2001 by any AEC employee(s), expert(s), or consultant(s) and which refer to FERC's maximum transportation price.

ORIGINAL RESPONSE: Atmos objects to this request on the grounds the request is vague, overbroad, unduly burdensome and seeks information which is irrelevant and not reasonably calculated to lead to the discovery of admissible evidence. Without waiving that objection, Atmos has made a reasonable search of its records and the only documents it

discovered responsive to this request are the Company's ACA and PGA filings and quarterly and annual PBR reports, copies of which have previously been provided to the CAPD.

SUPPLEMENTAL RESPONSE: Per the hearing officer's order and agreement of the parties, Atmos is attaching a sample of the ACA, PGA, and PBR filings, copies of which have been previously provided to the CAPD. If necessary, Atmos can make the remainder of the filings available for review by the CAPD at Atmos' offices at a mutually convenient time

FURTHER SUPPLEMENTAL RESPONSE: Per the hearing officer's order and agreement of the parties, Atmos has produced a representative sample of the ACA, PGA, and PBR filings, which Atmos identified in its previous response. These representative samples, along with the remaining ACA, PGA and PBR filings, have also been made available to the CAPD for inspection and/or copying. These filings reference maximum FERC rate in that they reference the transportation contract rates, most of which are set at maximum FERC rate. Also, when the maximum FERC rate changes, the company attaches a copy of the FERC tariff sheet to the filings. The Company is not aware of any other documents in its possession responsive to this request.

C MSK 308819 v1 2830844-000077 09/24/2004

Respectfully submitted,

BAKER, DONELSON, BEARMAN CALDWELL, & BERKOWITZ, P.C.

By.

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Galley

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been served via U S Mail, postage prepaid, upon the following this the day of September, 2004:

Russell T Perkins
Timothy C Phillips
Office of the Attorney General
Consumer Advocate & Protection Division
P.O Box 20207
Nashville, TN 37202

Randal L. Gilliam
Staff Counsel
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